Topical Index Revenue Procedure 2003-44

<u>Purpose:</u> The Tax Exempt and Government Entities (TE/GE) Division of the Internal Revenue Service has provided this topical index in an attempt to ease taxpayer burden. Specifically, TE/GE hopes that this topical index will assist Plan Sponsors and/or their representatives in researching the Employee Plans Compliance Resolution System (EPCRS) and in determining the options that are available to resolve certain failures occurring in retirement plans. (Note: This index is not intended to be all-inclusive.)

Note: All references contained herein relate to specific sections of Revenue Procedure 2003-44.

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